

book of general assessment was delivered to the collector of rates and taxes. On the 25th April, 1903, defendant conveyed the land to the ladies of the Sacred Heart Convent, who at once took possession. Under the provisions of City Charter s. 302 the annual assessment is required to be made up and delivered to the collector not later than the 15th of March in each year, and (s. 303) is to be rated on the owners of real and personal property by an equal dollar rate, and by other sections provision is made for the recovery of the amount in proceedings to be taken against the owner of the property. It being clear from the wording of the Act that in addition to the lien on the property there is also a personal responsibility on the part of the person assessed.

Held, that the owner of the property, when the property had once been assessed in his name, could not escape such liability by parting with the property.

F. H. Bell, for plaintiff. *T. J. Wallace* and *J. Terrell*, for defendant.

Province of New Brunswick.

SUPREME COURT.

Barker, J.]

RE FREEZE.

July 14, 1905.

Infant—Married woman.

A married woman will not be appointed sole guardian of the person and estate of an infant.

W. B. Jonah, for application.

Barker, J.]

[Sept. 19, 1905.

PORTWARDENS OF SAINT JOHN v. McLAUGHLAN.

Portwardens—Fees of office—Competition.

Portwardens appointed by the City of St. John have no exclusive right to examine hatches of vessels arriving at the port so as to entitle them to fees for the services paid to an outside person.